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July 14, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Kenji SHIMIZU, Akira SAKAWAKI, Hiroshi SAKAI, Takashi
HIKOSAKA and Soichi OIKAWA
MAGNETIC RECORDING MEDIUM, METHOD OF MANUFACTURE
THEREOF, AND MAGNETIC READ/WRITE APPARTUS
Assignees: **SHOWA DENKO K.K. and KABUSHIKI KAISHA TOSHIBA**
Our Ref. Q71312

Dear Sir:

Attached hereto is the application identified above comprising forty (40) sheets of the specification, including the claims and abstract, three (3) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	11 - 20	=		x	\$18.00	=	\$0.00
Independent claims	2 - 3	=		x	\$84.00	=	\$0.00
Base Fee							\$750.00

TOTAL FILING FEE	\$750.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$790.00

Checks for the statutory filing fee of \$750.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-207306	July 16, 2002
U.S. Provisional	60/399,139	July 30, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
Registration No. 25,430

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